

**GREG H. BOWER**  
ADA COUNTY PROSECUTING ATTORNEY

**JANICE D. NEWELL**  
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Civil Division  
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Boise, ID 83702  
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Facsimile: (208) 287-7719  
Idaho State Bar No. 3572

Attorney for Ada County Treasurer

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

IN RE:	)	
	)	<b>Case No. 08-35653 (KRH)</b>
CIRCUIT CITY STORES, INC., <i>et al.</i> ,	)	
	)	<b>AFFIDAVIT OF</b>
Debtors.	)	<b>DIANE ABRAMS</b>
_____	)	


COMES NOW Diane Abrams and declares the following:

1. I am a personal property appraiser for the Ada County Assessor's Office.
2. Attached hereto as Exhibit A is a copy of the 2009 Assessment Notice provided to Debtors in regards to personal property located in Boise, Ada County, Idaho, and known as Parcel No. P1CIRCCIT01.
3. The Debtors did not appeal the valuation of Parcel No. P1CIRCCIT01 by June 22, 2009.

FURTHER, affiant saith not.

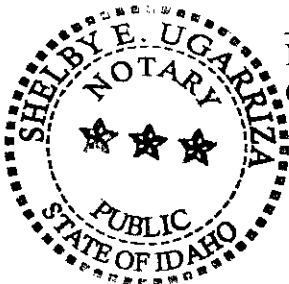
**DATED** this 22 day of September, 2009.

2009.

  
DIANE ABRAMS  
Personal Property Appraiser  
Ada County Assessor's Office

[illegible]

SUBSCRIBED AND SWORN to before me this 22nd day of September, 2009.



Notary Public for Idaho  
Commission Expires 9/26/2012

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 22<sup>nd</sup> day of September, 2009, I served a true and correct copy of the foregoing AFFIDAVIT OF DIANE ABRAMS to the following person(s) by the following method(s):

Skadden, Arps, Slate, Meagher & Flom, LLP  
One Rodney Square  
P.O. Box 636  
Wilmington, DE 19899-0636  
Attn: Gregg M. Galardi  
Attn: Ian S. Fredericks

☒ FedEx Express Mail

McGuirewoods LLP  
One James Center  
901 E. Cary Street  
Richmond, VA 23219  
Attn: Dion W. Hayes  
Attn: Douglas M. Foley

☒ FedEx Express Mail

Skadden, Arps, Slate, Meagher & Flom, LLP  
155 North Wacker Drive  
Chicago, IL 60606  
Attn: Chris L. Dickerson

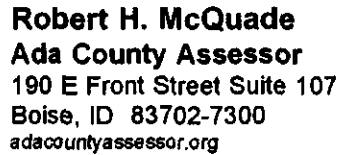
☒ FedEx Express Mail

W. Clarkson McDow, Jr.  
Office of the U.S. Trustee  
701 E. Broad St., Ste. 4304  
Richmond, VA 23219

☒ U.S. Mail

  
Erin N. Simnitt, Legal Assistant

**EXHIBIT A**



THIS IS NOT A BILL  
DO NOT PAY

**For any questions, please notify the Assessor's Office immediately**

Parcel Address: 542 N MILWAUKEE ST  
BOISE ID 83704

June 22nd, 2009

Parcel Number:  
P1CIRCCIT01

CIRCUIT CITY  
TAX DEPT-LOC #3334  
ANGELA DOUGLAS  
9954 MAYLAND DR  
RICHMOND VA 23233-1463

<b>ASSESSED VALUE OF YOUR PROPERTY</b>			
<b>CURRENT DESCRIPTION</b>	<b>LOTS/ACRES</b>	<b>LAST YEAR'S VALUE</b>	<b>CURRENT YEAR'S VALUE</b>
SIGNS & SIGNBOARDS		12,800	13,300
FURNITURE & FIXTURES		339,000	323,200
<b>SUBTOTAL:</b>		351,800	336,500
<b>LESS HOMEOWNERS EXEMPTION:</b>		0	0
<b>NET TAXABLE PROPERTY VALUE:</b>		351,800	336,500

These values may not include personal property values. Taxes are based on the values shown on this Notice and on the Budgets of the taxing districts.

TAXING DISTRICT INFORMATION		
TAXING DISTRICTS	PHONE NUMBER	DATE OF PUBLIC BUDGET HEARING
ADA COUNTY	(208) 287-7000	7-21-2009
EMERGENCY MEDICAL	(208) 287-2950	7-21-2009
ADA COUNTY HIGHWAY DIST	(208) 387-6120	8-26-2009
SCHOOL DISTRICT NO. 1	(208) 854-4029	6-8-2009
BOISE CITY	(208) 384-3727	8-11-2009
JOPLIN CEMETERY	(208) 377-9535	8-25-2009
WEST BOISE SEWER	(208) 375-8521	
MOSQUITO ABATEMENT	(208) 577-4646	7-21-2009
COLLEGE OF WESTERN IDAHO	(208) 562-3299	8-18-2009

**See the back of this Notice for details**

### **YOUR RIGHT TO APPEAL YOUR PROPERTY VALUE**

To appeal your property value, you **must file a written form** with the county board of equalization (BOE). The form requires you to identify yourself, your property, and the reason for your appeal. You can get the form from your county assessor, clerk, or commissioners.

The form must be filed on or before the end of the county's business day on the 4<sup>th</sup> Monday of June. (For the subsequent property roll, the filing deadline is the 4<sup>th</sup> Monday of November. For the missed property roll, the filing deadline is the following year's January meeting date for the BOE.) See Idaho Code section 63-501A. In addition, you may wish to discuss your property

valuation with your county assessor's office to see if the matter can be resolved prior to hearing the appeal. **NOTE:** Contacting your county assessor does not meet the requirements for filing an appeal.

If you do not file by the above deadline, you will lose your right to appeal your property value for the current year.

Contact your county assessor to learn more about property tax exemptions or other tax benefit programs.

### **BOARD OF EQUALIZATION (BOE) RESPONSIBILITIES AND DATES**

The responsibilities of the BOE are to decide eligibility for property tax exemptions, hear appeals, and to equalize the value of property.

The board of county commissioners must meet as the BOE on the 4<sup>th</sup> Monday of each month from January through May and each day from the 4<sup>th</sup> Monday of

June through the second Monday of July. For the subsequent property assessment roll, the BOE meets each day from the fourth Monday of November through the first Monday of December. For the missed property assessment roll, the BOE meets in January of the next year. See Idaho Code sections 63-501 and 63-502.

### **TAXING DISTRICT BUDGET HEARINGS**

Taxing districts are required to notify the county clerk of the date and location of their budget hearings by April 30<sup>th</sup> of each year. This information is intended to inform taxpayers when their taxing districts will hold budget meetings.

Remember to participate in setting district budgets, such as school, city, and county, by attending the budget hearings noted on the front of this notice. These budgets determine how much tax will be paid.